

SUBSIDIARY LEGISLATION 123.39**PART-TIME WORK RULES**

1st January, 1996

LEGAL NOTICE 157 of 1996, as amended by Legal Notices 321 of 2001, 105 of 2005, 3 of 2006 and 409 of 2007.

- 1.** The title of these rules is the Part-time Work Rules. Title.
- 2.** The provisions contained in article 90A of the Income Tax Act, hereinafter referred to as "the Act", shall apply to an individual deriving income from part-time work and who is resident in Malta during the year immediately preceding the year of assessment and who moreover - Applicability of article 90A of the Income Tax Act.
Amended by: L.N. 321 of 2001. Cap. 123.
- (a) derived other income from a full time employment registered as such with the Employment and Training Corporation established under the Employment and Training Services Act; or Cap. 343.
- (b) was in receipt of a pension; or
- (c) was receiving full time instruction at any university, college or other educational establishment, or was serving an apprenticeship with a view to qualifying in a trade or profession.
- 3.** (1) For the purpose of these rules but subject to the other provisions of this rule, income from part-time work shall be construed as consisting only of that income of an individual which is chargeable to tax under article 4(1)(a) or (b) of the Act. Scope.
Substituted by: L.N. 321 of 2001. Amended by: L.N. 105 of 2005; L.N. 409 of 2007.
- (2) Where the income from part-time work derived by the individual and the individual's spouse from any part-time activities exceeds seven thousand euros (7,000) in the aggregate, such excess shall be charged to tax under the Act without having regard to the provisions of article 90A thereof and shall be declared by that person in a return furnished in accordance with the provisions of article 10 of the Income Tax Management Act, together with all his other income: Cap. 372.
- Provided that in the case of a married couple, where the provisions of article 90A of the Act would not have applied to the income derived by one of the spouses were it not for the provisions of subarticle (9) of the said article, then the income from part-time work derived by such spouse shall so qualify only if it is not in any way derived from the individual's spouse or adoptive child, either of the spouses' ascendant or descendant in the direct line, the spouse of any such ascendant, descendant or adoptive child, either of the spouses' brother or sister or their spouses, or any company in which the individual or any of the aforementioned persons is directly or indirectly a shareholder.

Cap. 372. (3) For the purpose of these rules, any income which is deemed to constitute a benefit provided by reason of an employment or office in terms of article 4(1)(b) of the Act or regulations made thereunder and the value of any such benefit shall not be construed as constituting income derived from part-time activities for the purpose of sub-rule (2) and shall be declared in a return furnished in accordance with the provisions of article 10 of the Income Tax Management Act together with all the other income.

Part-time trade,
etc.
Amended by:
L.N. 321 of 2001.

4. Where income from part-time work falls to be charged under article 4(1)(a) of the Act, the provisions of article 90A of the Act shall apply only where the individual -

- (a) is registered for VAT purposes where the economic activity in which he is engaged is an activity in respect of which he is required to be so registered;
- (b) does not engage any employees in the part-time activity he carries out; and
- (c) keeps proper books of accounts as provided for in article 19 of the Income Tax Management Act.

Cap. 372.

Part-time
employment.
Amended by:
L.N. 321 of 2001.

5. (1) Where income from part-time work falls to be charged under article 4(1)(b) of the Act, the provisions of article 90A of the Act shall only apply if the individual -

- (a) has registered the part-time work with the Employment and Training Corporation; and
- (b) performs such work against remuneration with a company, organisation or enterprise other than that with which he is employed on full-time basis.

(2) Work shall only be considered to be part-time work if the individual is not engaged therein for more than thirty hours in any one week:

Cap. 452.

Provided that where under a wage regulation order under the Employment and Industrial Relations Act, a person engaged for thirty hours is considered as full-time, the individual shall only be considered to be engaged in part-time work if he is so considered under the relevant wage regulation order:

Sohowever that such income from part-time work shall not consist of -

- (i) remuneration paid by Government to holders of an office, including members on boards or tribunals, and Members of Parliament and Local Councils, and remuneration paid to pensioners who take up employment with or provide services in any capacity to Government, parastatal bodies, corporations or other Government organisations or companies in which the Government has a controlling interest;
- (ii) fees and other payments made to members of the Board of Directors of companies or to members on boards of public corporations established by law.

6. For the purposes of rule 5(1)(b) -

- (a) companies falling within the same group of companies as defined in the Act shall be considered as the same employer; and
- (b) the Government, local councils, the University of Malta, parastatal bodies, corporations and other organisations or companies in which the Government, a local council or the University of Malta has a controlling interest shall be considered as the same employer:

Interpretation for purpose of rule 5.
Substituted by:
L.N. 321 of 2001.

Provided that with respect to income derived on or after the 1st January, 2000 a company shall not be deemed to be the same employer as the Government and the other bodies and entities referred to in this paragraph by reason of the fact that the Government has a controlling interest therein.

7. Any person who derives income from a qualifying sale as defined in the Sale of Agricultural Produce Rules, and who also qualifies under these rules in respect of such income shall fill in and deliver to the Commissioner the form prescribed in Schedule A hereto by the 15th February of the year following that in which the income was derived.

Sale of
Agricultural
Produce.
Added by:
L.N. 105 of 2005.
S.L. 123.80

8. Where, in the circumstances described in article 90A(6) of the Act, the tax is paid by the individual directly to the Commissioner, such payment shall be made by the 15th of February of the year following that in which the income from part-time work was derived, and it shall be accompanied by a complete and correctly filled in form prescribed in Schedule B.

Payment by
employee.
Added by:
L.N. 3 of 2006.

SCHEDULE B
(Rule 8)

Added by:
L.N. 3 of 2006.
Amended by:
L.N. 409 of 2007.



DIPARTIMENT TAT-TAXXI
INTERNI
INLAND REVENUE
DEPARTMENT

FORMOLA TA23
FORM TA23

Hlas ta' taxa mhallsa niegşa fuq dhul minn impjeg part-time
Payment of tax under-deducted from part-time work

Dettalji ta' l-Impjegat Employee's details	
Nru. tat-Taxxa ta' l-impjegat: Employee's Income Tax Ref. No.	_____
Isem: Name	_____
Indirizz: Address	_____
Nru. tal-Income Tax tal-konjuġi: Spouse's Income Tax Ref. No.	_____ (jekk meħtieġ) (if necessary)

Dettalji tal-Employer Employer's Details	
Nru. tal-P.E. ta' min iħaddem: Employer's P.E. No	_____
Isem: Name	_____
Indirizz: Address	_____

Dhul minn dan l-Impjeg għas-sena bazi _____ (A1) Lm _____
Emoluments from this employment for basis year

Taxxa Dovuta bil-15% (A1 X 15%) _____ (A2) Lm _____
Tax Due at 15% (A1 X 15%)

Naqqas it-taxxa diġa mhallsa fuq id-dhul iddikjarat f'kaxxa A1 _____ (A3) Lm _____
Less: Tax already paid on emoluments declared in A1

Taxxa Dovuta – Naqqas A3 minn A2 _____ (A4) Lm _____
Tax Due – A3 less A2

It-taxxa dovuta kif tirrizulta f'A4 trid tithallas sal-15 ta' Frar tas-sena ta' wara, skond l-Artiklu 90A(6) ta' l-Att dwar it-taxxa fuq l-Income
Tax due as resulting in A4 is to be paid by the 15th February of the following year in terms of Article 90A(6) of the Income Tax Act.

Firma: _____
Signature

Data: _____
Date